

IRS RETURN PREPARER OFFICE STANDARDS FOR
CONTINUING EDUCATION PROVIDER APPROVAL

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PREAMBLE

Continuing education providers are those approved to present continuing education programs to Registered Tax Return Preparers, Enrolled Agents, Enrolled Retirement Plan Agents, and Enrolled Actuaries. A continuing education provider must:

- (i) Be an accredited educational institution;
- (ii) Be recognized for continuing education purposes by the licensing body of any State, territory, or possession of the United States, including a Commonwealth, or the District of Columbia;
- (iii) Be recognized and approved by a qualifying organization as a provider of continuing education on subject matters within §10.6(f) of Treasury Department Circular 230; or
- (iv) Be recognized by the Internal Revenue Service as a professional organization, society, or business whose programs include offering continuing professional education opportunities in subject matters within §10.6(f).

Commentary:

The Internal Revenue Service may, at its discretion, designate a professional organization, society or business entity that maintains the educational standards defined below, as an IRS-approved organization. IRS may require certain professional organizations, societies, or businesses to file an agreement and/or obtain approval of sample programs prior to approval. All IRS approved CE Providers will receive an approval letter with provider and program numbers and will be required to use those numbers on CE certificates presented to those attendees who successfully completed their programs.

GENERAL STANDARDS

01. Standard No. 1. CE Providers are responsible for compliance with all applicable IRS standards and requirements.

Commentary:

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CE Providers must follow all requirements in sections 10.6(f) and 10.9 of Circular 230. At the discretion of the Internal Revenue Service, a CE Provider may be required to demonstrate that the program meets all applicable standards and is designed to enhance professional knowledge in Federal taxation , Federal tax related matters, or Federal tax ethics prior to program numbers being issued.

02. Standard No. 2. Every CE Provider is required to obtain a continuing education provider number and pay any applicable fees.

Commentary:

Provider and program numbers must be obtained as prescribed by the Internal Revenue Service and all applicable fees must be paid upon registration/renewal of CE Provider status.

STANDARDS FOR CE PROGRAM DEVELOPMENT

03. Standard No. 3. CE Provider program(s) must be developed by individual(s) qualified in the subject matter.

Commentary:

The program developer must be a person whose background, training, education and experience are appropriate for developing a federal tax or ethics/ professional conduct program.

04. Standard No. 4. Continuing education programs must be designed to enhance professional knowledge in Federal taxation, Federal tax-related matters, or tax-related ethics, and must be consistent with the Internal Revenue Code and effective tax administration.

Commentary:

Acceptable programs for enrolled agents must directly enhance a practitioner's understanding in Federal tax laws, Internal Revenue Service rules, regulations or procedures, and strengthen the enrolled agent's ability to represent taxpayers before the Internal Revenue Service. Acceptable fields of study for enrolled agents include subjects dealing with federal tax compliance, tax planning or tax controversies. Compliance includes tax return preparation and review, ruling requests and protest. Tax planning focuses on applying federal tax rules to prospective transactions and understanding the tax implication of unusual or complex transactions. Tax controversies involve representation during examination and collection matters. Unacceptable fields of study include programs not directly related to Federal taxation or Federal tax related matters such as personal development, personal investments, office management, general computer software or sales-oriented presentations for office equipment and other system applications.

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Acceptable continuing educational programs for registered tax return preparers must directly enhance a preparer's ability to prepare tax returns, including individual and business income tax returns (*e.g.*, Forms 1040, 1120/1120S) or address ethics or professional conduct in connection with tax return preparation. Unacceptable programs include programs that offer no benefit to tax return preparation, notwithstanding any other personal/professional benefits. The IRS will approve courses developed to prepare an individual to pass the Registered Tax Return Preparer Competency Examination through December 31, 2013. Continuing education credit for these programs will be determined by the course's contact hours, but a maximum of 10 credit hours will be approved for these courses and the credit will count only towards the participant's Federal Taxation continuing education requirements. No credit towards a participant's ethics or tax update continuing education requirements will be awarded.

Acceptable programs for enrolled retirement plan agents must directly enhance a practitioner's understanding in qualified retirement plans or relate to ethics for enrolled retirement plan agents. Acceptable fields of study include programs related to plan document requirements, plan operation and administration, filing requirements (Form 5500); and IRS programs (the Determination Letter program and the Employee Plans Compliance Resolution System). Unacceptable fields of study include programs not directly related to qualified retirement plan matters such as personal development, personal investments, office management, general computer software or sales-oriented presentations for office equipment and other system applications.

05. Standard No. 5. Continuing education programs must be a qualifying program consistent with Internal Revenue Service rules and regulations.

Commentary:

Self-study programs (including taped programs) qualify as continuing education programs only if the program:

- (a) Requires registration of the participants by the continuing education provider
- (b) Provides a means for evaluating successful completion of the program by the participants, including the issuance of a certificate of completion by the CE provider
- (c) Provides a written outline, textbook, or suitable electronic educational materials
- (d) Satisfies the requirements established for a qualified CE program pursuant to § 10.6(f) and 10.9 of Circular 230.

Group internet programs qualify as a continuing education program if the program:

- (a) Requires registration of the participants by the continuing education provider;
- (b) Provides a written outline, textbook, or suitable electronic educational materials;
- (c) Provides a method for ensuring attendance during the entire program (*e.g.*, utilizes polling questions throughout the program); and

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- (d) Satisfies the requirements established for a qualified CE program pursuant to §10.6(f) and 10.9 of Circular 230.

Face to face programs such as live conferences and seminars qualify as a continuing education program if the program:

- (a) Requires attendance and provides each attendee with a certificate of attendance;
- (b) Is conducted by a qualified instructor, discussion leader, or speaker;
- (c) Provides or requires a written outline, textbook, or suitable electronic materials;
- (d) Utilizes a means for evaluating participants' attendance; and
- (e) Complies with Internal Revenue guidance and requirements.

Regardless of the type of program, the appropriate completion certificate must be issued for those who meet the requirements of attendance/completion and an evaluation form must be available for all participants to provide feedback on the program.

06. Standard No. 6. Continuing education program(s) must demonstrate current, accurate, and effective design of content, activities, materials, and delivery systems.

Commentary:

To best facilitate the learning process, approved programs and materials must be prepared, presented, and updated timely. Programs must be developed by individuals or teams having expertise in the subject matter. Expertise may be demonstrated through practical experience or education.

Continuing education programs must be properly geared towards the learning objectives and outcomes that clearly articulate the knowledge and skill level of the participant taking the continuing education program as well as provide participants with additional relevant knowledge to increase their professional competency.

07. Standard No. 7. CE Providers of self-study programs must utilize materials specifically developed for instructional use and employ learning methodologies that clearly define learning objectives, guide the participant through the learning process, and provide evidence of a participant's satisfactory completion of the program.

Commentary:

Self-study programs requiring only the reading of general professional literature, IRS publications, or reference manuals, even if followed by a test, are not acceptable. However, the use of IRS publications/reference materials as supplemental reference to other instructional materials is allowed.

To guide participants through the learning process, CE program sponsors of self-study programs should elicit participant responses to test for understanding of the test material, offer evaluative feedback to incorrect responses, and provide feedback to correct responses.

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CE program providers of self-study programs must verify each participant's successful completion of the program and maintain supporting documentation (*e.g.* a final examination with a minimum passing grade of 70 percent).

08. Standard No. 8. CE Providers must review programs on a periodic basis to ensure the programs are accurate and consistent with currently accepted standards relating to the program's subject matter.

Commentary:

CE Providers must review each program *prior* to its initial offering and periodically thereafter to ensure that the program is technically accurate and addresses the stated learning objectives. The reviews must be conducted by a qualified individual.

STANDARDS FOR CE PROGRAM MEASUREMENT

9. Standard No. 9. CE Providers must provide each attendee with the means for evaluating each program's technical content, presentation, and fulfillment of learning objectives.

Commentary:

CE Providers must provide attendees with some means for evaluating the program's content. The evaluation method should include the following measures:

- a) Stated learning objectives were met
- b) Program materials accurate, relevant and contributed to the achievement of the learning objectives
- c) Time allotted to learning was adequate
- d) Facilities / equipment were appropriate
- e) Handouts were satisfactory
- f) Audio and video materials were effective
- g) If applicable, individual instructors were effective

View a sample [Evaluation Form](#).

10. Standard No. 10. Certificates of Completion must be issued to each participant who successfully completes the program.

Commentary:

Certificates of completion bearing current qualified continuing education provider and program numbers must be provided to the participants who successfully complete the program.

View a sample [Certificate of Completion](#).

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11. Standard No. 11. Sponsored learning activities are measured by program length. One CE credit is given for each contact hour; no fractional credits are given. A contact hour is equal to 50 minutes.

Commentary:

All continuing education programs are measured in contact hours. The shortest recognized program is one contact hour (or 50 minutes). Credit is given only for a full contact hour or multiples thereof. For example, individuals attending a program lasting more than 50 minutes but less than 100 minutes will receive one credit.

Individual segments at continuous conferences, conventions, and the like will be considered one total program. For example, two 90-minute segments (180 minutes) at a continuous conference will count as three contact hours.

For universities and colleges, each semester hour credit will equal 15 contact hours and a quarter hour credit will equal 10 credit hours.

STANDARDS FOR CE PROGRAM PRESENTATION

12. Standard No. 12. Instructors, discussion leaders, and speakers must be qualified with respect to both program content and instructional methods used.

Commentary:

Instructors are key ingredients in the learning process for any CE program. Therefore, it is imperative that CE Providers exercise great care in selecting qualified instructors for all programs. Qualified instructors must be competent and current in the subject matter, skilled in the use of the appropriate instructional methods and technology, and prepared in advance. They also must be capable, through training, education, or experience, of communicating effectively and providing an environment conducive to learning.

STANDARDS FOR CE RECORDKEEPING

13. Standard No. 13. CE Providers must demonstrate reliable record-keeping for both program participants and instructor time, including appropriate participant certificates of completion with IRS approval numbers.

Commentary:

CE Providers must retain sufficient records to identify the participants who attended and completed the program for a period of four years following completion of the program. In the case of continuous conferences, conventions, and the like, the records to be retained must confirm completion of the program and attendance by each participant at each segment of the program.

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14. Standard No 14. CE Providers must submit PTIN-level data as prescribed by the Internal Revenue Service for all PTIN-holders who complete their programs.

Commentary:

CE Providers will be required to submit program level data about each PTIN holder that has taken one of their programs. The information must be available prior to annual PTIN renewal for individual tax return preparers. The IRS or its CE administrator will provide additional details on the acceptable formats for providing this information.

STANDARDS FOR CE ADVERTISING

15. Standard No. 15. CE Providers must, when requested, demonstrate compliance with IRS restrictions on advertising. Each provider's advertised course description must accurately and truthfully describe the course being offered.

Commentary:

CE Providers must complete the Accrediting Organization and/or IRS provider approval processes (including any applicable payments) and obtain CE provider and program numbers prior to advertising any continuing education programs as "IRS approved."

STANDARDS FOR PROVIDER RENEWAL

16. Standard No 16. Approved CE Providers must renew their status as prescribed by the IRS.

Commentary:

Approved CE Providers must renew with the IRS on an annual basis to continue to offer CE programs for Enrolled Agents, Enrolled Retirement Plan Agents, and Return Preparers.

Please refer to Treasury Department Circular 230 sections 10.6 and 10.9 at www.irs.gov/taxpros for additional information regarding IRS CE requirements.

Please refer to Revenue Procedure 2012-12 for additional information about submission requirements.